

RECORDATION NO. 22320-MM FILED

MAR 28 '08 -12 05 PM

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OF COUNSEL
URBAN A. LESTER

March 28, 2008

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Termination of Lease dated as of March 28, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 22320 as more particularly set forth in the Termination.

The name and address of the party to the enclosed document are:

Lessor: The CIT Group/Equipment Financing, Inc.
505 Fifth Avenue
New York, New York 10017

[Lessee: J.R. Simplot Company
323 Lafond Street
Caldwell, Idaho 83605]

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A description of the railroad equipment covered by the enclosed document is:

5 tank cars: JRSX 11130, JRSX 11179 - JRSX 11182; AND
15 railcars within the series JRSX 10143 - JRSX 10185 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Termination of Lease.

Also enclosed is a check in the amount of \$35.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Alvord", with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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TERMINATION OF LEASE

SURFACE TRANSPORTATION BOARD

The CIT Group/Equipment Financing, Inc., a Delaware corporation ("CIT"), is the successor lessor under that certain Master Lease Agreement dated August 17, 1999 (the "Master Lease") and that certain Replacement Lease Schedule No. 1000101802 dated as of January 28, 2000, as amended (the "Schedule"; the Schedule and the Master Lease as it relates to the Schedule, collectively, the "Lease") between Banc One Leasing Corporation ("Banc One") (to which CIT is successor in interest), as lessor, and J.R. Simplot Company, as lessee (the "Lessee"), with respect to the lease by CIT to the Lessee of twenty (20) railcars identified on Exhibit A hereto (the "Cars").

The following Memoranda of Lease Agreement relating to the Cars between Banc One and Lessee and certain other railroad equipment were duly filed with the Surface Transportation Board on the dates and recorded under the recordation numbers shown below:

<u>Dated</u>	<u>Filing Date</u>	<u>Recordation Number</u>
January 13, 2000	January 24, 2000	22320-O
December 13, 1999	December 16, 1999	22320-L
November 29, 1999	December 1, 1999	22320-J
January 25, 2000	January 31, 2000	22320-P
December 20, 1999	December 29, 1999	22320-M
November 3, 1999	November 9, 1999	22320-H

An Assignment and Assumption Agreement and Bill of Sale between CIT and Banc One were duly filed and recorded with the Surface Transportation Board on June 26, 2003 under Recordation Number 22320-GG.

This Termination of Lease acknowledges for the public record that the Lease has terminated and that CIT has no further interest in the Lease.

This Termination of Lease shall not impair or terminate any of the rights and obligations of the parties under the Lease that expressly survive its termination.

Dated this 28th day of March, 2008.

I certify that I hold the title set forth below, that this instrument was signed on behalf of CIT by authority of its board of directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of CIT. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: Catherine Stylich
Name: Catherine Stylich
Title: Vice President

EXHIBIT A

CARS

Five (5) Union Tank tank cars with rubber linings and the following numbers:

JRSX 11130, 11179, 11180, 11181, 11182

Fifteen (15) Trinity Industries rail cars with Smith Corrosion installed rubber liners and the following numbers:

**JRSX 10143, 10149, 10166, 10167, 10168, 10169, 10170, 10172, 10174, 10175,
10176, 10180, 10181, 10183, 10185**

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: 3/28/08



Robert W. Alvord